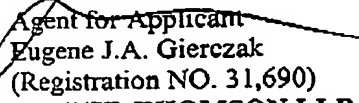


- 12 -

CONCLUSIONS

Agent for Applicant respectfully states that the application is now in condition for immediate allowance and respectfully solicits same.

Yours faithfully,


Agent for Applicant
Eugene J.A. Gierczak
(Registration NO. 31,690)
MILLER THOMSON LLP
Barristers & Solicitors
Scotia Plaza, P.O. Box 1011
40 King Street West, Suite 5800
Toronto, Ontario Canada M5H 3S1
Telephone No. 416.596.2132
Telecopier No. 416.595.8695
EJAG*d - encl.

cc: Eric Charron

N:\corplegierczak\mvt\05 U.S. CIP Apple\resp 2.doc